



# Video Corporation of America

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CLERK OF THE  
BANKRUPTCY COURT  
DISTRICT OF NH.

July 28, 2006

BK Case No. 05-12831-MD

Clerk Of the U.S. Bankruptcy Court  
1000 Elm Street  
Suite 1001  
Manchester, New Hampshire 03101

Clerk of the U.S. Bankruptcy Court

**AMHERST TECHNOLOGIES, LLC**

BK 05-12831 JMB

ADV: 06-1193

VCA has received your summons regarding Amherst Technologies,LLC. The summons states that VCA owes Amherst \$14,280.25, which we disagree with. I have attached a copy of the spreadsheet that was included with your letter with an explanation by invoice as to why we disagree.

The PO and invoice numbers on the attached schedule came from Linda Crawford, who worked for AMHERST,. She was working with VCA's accounts payable to reconcile the AMHERST account.

If you need further information or have any questions, please call me at 732 545 8000 ext. 137.

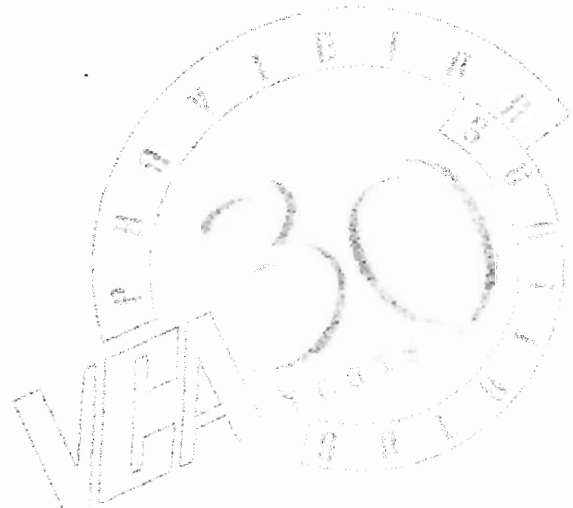
Sincerely,

Pat F. Balestrieri  
Controller

Video Corporation of America

Enclosure (1)

cc: OLGA L. Bogdanov  
Murtha Cullina LLP  
99 High Street  
Boston, Ma 02110



7 VERONICA AVENUE

P.O. BOX 5480

SOMERSET, NJ 08875-5480

TEL: 732/545-8000

FAX: 732/545-5101

www.vca.com

## AMHERST-24-06

Invoice #	inv date	due date	gross amt	open amt	po#	notes
15108877	5/27/05	6/26/2005	\$ 2,058.91	\$ 2,058.91	121871	VCA cannot determine if paid. We are trying to confirm receipt of product.
15110270	7/12/05	8/11/2005	\$ 172.00	\$ 172.00	12366repl	This invoice was sent to VCA in error. The product that was on this invoice was sent as an advanced replacement for a product that was defective. VCA should have received a credit. Amherst was to have issued a call tag to retrieve the product.
<b>3</b> 15110699	7/28/05	8/27/2005	\$ 630.70	\$ 630.70	123372repl	This was an advance replacement of a defective product that was dropped shipped directly to the customer. The VCA should have received a credit. Amherst was to have issued a call tag to retrieve the product.
15110973	8/8/05	9/7/2005	\$ 2,159.39	\$ 2,159.39	charlie	This invoice is for product that was sent to the customer as a DEMO LOANER--no invoice should be sent to VCA. AMHERST should have issued a call tag for the product. This loan was handled directly between AMHERST and the customer.
15111247	8/17/05	9/16/2005	\$ 631.00	\$ 212.00	200315	We paid \$442.68-- paid for all items on the P.O. We paid for all product that we received on this P.O.
15111292	8/19/05	9/18/2005	\$ 2,435.68	\$ 2,435.68	200140	VCA cannot determine if paid. We are trying to confirm receipt of product.
15111423	8/24/05	9/23/2005	\$ 5,907.00	\$ 1,377.00	is100009	VCA paid \$4530.00. PO 200500 is paid in full
<b>8</b> 15111747	9/2/05	10/2/2005	\$ 153.00	\$ 153.00	122316repl2	This was an advance replacement of a defective product that was dropped shipped directly to the customer. The VCA should have received a credit. Amherst was to have issued a call tag to retrieve the product.
15111767	9/6/05	10/6/2005	\$ 1,787.40	\$ 1,787.40	200545	Check # 2219 paid this item in full. VCA utilized some AMHERST credits when making payments.
15111983	9/13/05	10/13/2005	\$ 111.18	\$ 111.18	201057	Check # 2219 paid this item in full. VCA utilized some AMHERST credits

## AMHER7-24-06

Invoice #	inv date	due date	gross amt	open amt	po#	notes
15112058	9/16/05	10/16/2005	\$ 600.95	\$ 600.95	200917	when making payments. Check # 2219 paid this item in full. VCA utilized some AMHERST credits when making payments.
15112567	10/4/2005	11/3/2005	\$ 66.00	\$ 66.00	201099repl	Product was returned on RA 29552 to AMHERST.
15112646	10/6/2005	11/5/2005	\$ 210.00	\$ 210.00	200984rep3	This is an invoice for an advanced replacement for a defective product. VCA should have received a credit.
15112684	10/10/2005	11/9/2005	\$ 1,290.00	\$ 210.00	201688	VCA paid \$1093.53-- paid for all items on the po. We paid for all product that we received on this PO.
15112981	10/21/2005	11/20/2005	\$ 76.74	\$ 76.74	200984	VCA paid for all product that we received on this PO.
15112983	10/21/2005	11/20/2005	\$ 210.00	\$ 210.00	20099repl2	Wrong po# correct is 201099. And this is an advance replacement. VCA should have been credited.

15110699

Vendor: AMHER Trans: 1 Receiving Warehouse: 200 PO # : 123372  
 AMHERST LLC VCA NEW YORK Date : 06/27/05  
 40 CONTINENTAL BLVD SUITE 550 Merch: 595.00  
 MERRIMACK, NH 03054 370 7TH AVENUE Frt.:  
 NEW YORK, NY 10001 Tax.:  
 Terms.....: N20 NET 20 Buyer ID: SLB Total: 595.00  
 Ship Via.: BEST Ack Dt:  
 Dlv Date: 07/04/05 Scheduled: Ack No:  
 Sp Inst 1: PP# 49925 E Exch Rt:

Ln	Model & Description	Ord	Rec	Due	Vch
1	00997836 MICD ADOBE PHOTO SHOP V8 WIN	1	1	0	1

(D)ollar, (P)roduct, (Q)ty, (V)endor, (C)omments, PO#, or (E)nd:

We paid orig in 15109681 po 123372  
 On check # 92338 7/8/05

INV. 15110699 they billed us for a replacement.  
 There are no notes in the system. Any Adv/Rep  
 Should be credited because we return the defectives.

15111747

Vendor: AMHER  
AMHERST LLC  
40 CONTINENTAL BLVD

MERRIMACK, NH 03054  
Terms.....: N20 NET 20  
Ship Via.: BEST

Dlvy Date: 06/01/05

Sp Inst 1: MUST ARRIVE BY 6/1/05 / CALL TO CONFIRM ORDER

>>> VIDEO CORP OF AMERICA <<<

Receiving Warehouse: 200  
VCA NEW YORK  
SUITE 550  
370 7TH AVENUE  
NEW YORK, NY 10001

Buyer ID: MD1

PO # : 12  
Date : 05/22  
Merch: 6495  
Frt...:  
Misc.:  
Tax...:  
Total: 6495.0  
Ack Dt:  
Ack No:  
E Exch Rt:

Ln --- Model & Description ---

Ln	Model & Description	Ord	Rec	Due	Vch
1	H28535 AMHER HP NW8000 PM/2.0 GHZ. Order # 49251 Open Qty: 0	1	1	0	1
2	00996580 AMHER 512MB MEMORY UPGRD Order # 49251 Open Qty: 0	1	1	0	1
3	H28230 PYRO CARDBUS 1394 DV F/NOTEBOO Order # 49251 Open Qty: 0	1	1	0	1
4	H28843 AMHER EZ QUEST 250 GB FIREWIRE Order # 49251 Open Qty: 0	1	1	0	1
5	H28601A AMHER AVID XPRESSPRO/MOJO BNDL Order # 49251 Open Qty: 0	1	1	0	1

Enter PO number, <RTN> for Next Page, or (E)nd:

29976v 15108934 pd on check 92028 6/24/05  
30365v 15108920 pd on check 92028 6/24/05

Any replacement should have come with a credit to  
the adv/rep. invoice, due to product being returned  
since it was defective

Vendor: AMHERST Trans: 1 Receiving Warehouse: 200 PO# : 122316  
 AMHERST LLC VCA NEW YORK Date : 05/25/05  
 40 CONTINENTAL BLVD SUITE 550 Merch: 6495.00  
 MERRIMACK, NH 03054 370 7TH AVENUE Frt...:  
 Terms....: N20 NET 20 NEW YORK, NY 10001 Misc.:  
 Ship Via.: BEST Buyer ID: MD1 Tax...:  
 Dlv Date: 06/01/05 Scheduled: Total: 6495.00  
 Sp Inst 1: MUST ARRIVE BY 6/1/05 / CALL TO CONFIRM ORDER Ack Dt:  
 E Exch Rt:

Ln	Model & Description	Ord	Rec	Due	Vch
6	H28362 AMHERST AVID COMPONENET ADAPTR	1	1	0	1
	Order # 49251 Open Qty: 0				
7	H29804 AMHER AJA 10 BIT SDI CONVERTER	1	1	0	1
	Order # 49251 Open Qty: 0				
8	H28930 AMHER AJA POWER SUPPLY	1	1	0	1
	Order # 49251 Open Qty: 0				
9	00612320XDV AMHERST XRESS DV TURNKEY CN	1	1	0	1
	Order # 49251 Open Qty: 0				

(D)ollar, (P)roduct, (Q)ty, (V)endor, (C)omments, PO#, or (E)nd: